

In this example the following figures would be achieved over Year 1:

Sales Revenue

Matwork classes: 14 x £54.00 x 50 weeks £37,800.00
 One-to-one sessions: 30 x £51.00 x 50 weeks £76,500.00
Total Net Turnover: **£114,300.00**

Studio Wages

Manager's salary £30,000.00
 Manager's profit share. 10% of £114,300.00 £11,430.00
 Self-employed instructors. 14 x £25.00 x 50 weeks £17,500.00
 Annual leave cover. 90 x £30.00 £2,700.00
Total Wages Bill: **£61,630.00**

Gross Profit

Revenue less wages £114,300 - £61,630 £52,670.00

Overheads

Marketing & incidentals £15,000.00

Year 1 Results

Net Profit **£37,670.00**
Return on Investment **£75.34 per square foot**

In Year 2, the studio manager teaches for 30 contact hours per week.
 Each of the self-employed instructors is contracted for 20 hours per week.

Studio Timetable in Year 2

Time/Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Key
9.30-10.30	Matwork	Private x2	Matwork	Private x2	Matwork	Matwork		Peak
10.30-11.30	Private x2	Matwork	Private x2	Matwork	Private x2	Private x1	Matwork	
12.00-13.00	Matwork	Private x2	Matwork	Private x2	Matwork	Private x1	Private x1	Off Peak
13.00-14.00	Private x2	Matwork	Private x2	Matwork	Private x2			
14.30-15.30	Private x1	Private x1	Private x1	Private x1				
15.30-16.30	Private x1	Private x1	Private x1	Private x1				
17.00-18.00	Private x2	Private x2	Matwork	Private x2	Matwork			
18.00-19.00	Matwork	Private x2	Private x2	Private x2				
19.30-20.30	Private x2	Matwork	Private x2	Private x2				
20.30-21.30	Private x2	Private x1	Private x1	Matwork				

Within the programme three matwork classes are taught per weekday in peak times (morning x1, lunchtime x1, evening x 1) and one session on each of the Saturday and Sunday mornings. This is a total of 17 matwork classes in the week.

Private sessions are taught during the remainder of the peak times giving a total of 45 private sessions a week.

In off peak times the studio manager teaches a further combination of one-to-one, duo or trio private sessions for 8 hours in the week.

In this example the following figures would be achieved over Year 2:

Sales Revenue

Matwork classes: 17 x £54.00 x 50 weeks £45,900.00
 Peak one-to-ones: 45 x £51.00 x 50 weeks £114,750.00
 Off Peak one-to-ones 8 x £51.00 x 50 weeks £20,400.00
Total Net Turnover: **£181,050.00**

Studio Wages

Manager's salary £30,000.00
 Manager's profit share. 10% of £181,050.00 £18,105.00
 Self-employed instructors. 20 x 2 x £25.00 x 50 weeks . . £50,000.00
 Annual leave cover. 90 x £30.00 £2,700.00
Total Wages Bills: **£100,805.00**

Gross Profit

Revenue less wages £181,050 - £100,805 £80,245.00

Overheads

Marketing & incidentals £18,000.00

Year 2 Results

Net Profit **£62,245.00**
Return on Investment **£124.49 per square foot**